



State of Washington  
Department of Revenue

# Excise Tax Advisory

Excise Tax Advisories (ETA) are interpretive statements issued by the Department of Revenue under authority of RCW 34.05.230. ETAs explain the Department's policy regarding how tax law applies to a specific issue or specific set of facts. They are advisory for taxpayers; however, the Department is bound by these advisories until superseded by Court action, Legislative action, rule adoption, or an amendment to or cancellation of the ETA.

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## CREDIT BUREAU BUSINESS, CHARGES FOR CREDIT INFORMATION, AND THE RETAIL SALES TAX

Issued August 26, 1966

REPEALED 9/14/2001

Are charges made for furnishing credit information subject to the Sales Tax where the credit information is not secured by the methods usually employed by credit bureaus?

The taxpayer prepared credit reports based on information from separate, independent investigations of each subject. The taxpayer did not maintain files of information nor did it use other methods of securing information commonly employed by credit bureaus. Only a small part of the income of taxpayers business was derived from furnishing credit reports. The taxpayer contended that its activities were not comparable to the activities of other credit bureaus and, therefore, the Sales Tax was not applicable to the charges made for its credit reports.

RCW 82.04.050 includes within the definition of retail sale charges made by persons engaging in the credit bureau business. The Commission held that the term credit bureau business encompasses all persons receiving income from furnishing credit information. The manner in which the information was secured was deemed immaterial. The Sales Tax was applicable to the charges made for furnishing the credit information. (Letter)

***ETBS have been made Excise Tax Advisories, and have retained their old number. Advisories with a 2 (plus three digits) are new advisories, ETBs that have been revised and readopted after review under the Department's regulatory improvement program, or advisories that have been revised and/or readopted.***

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